

Le contrôle de gestion et la performance multidimensionnelle des collectivités territoriales au Maroc : La contribution du Balanced Scorecard dans la commune de Safi.

Management control and multidimensional performance of local authorities in Morrocco: The contribution of the Balanced Scorecard in the municipality of Safi

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Date de soumission : 05/06/2024

Date d'acceptation : 02/09/2024

Pour citer cet article :

FILALI OMARI S. & EDDLANI O. (2024) «Management control and multidimensional performance of local authorities in Morrocco: The contribution of the Balanced Scorecard in the municipality of Safi», Revue du contrôle, de la comptabilité et de l'audit « Volume 8 : Numéro 3» pp : 80-96.

Résumé

Dans un contexte turbulent marqué par l'incertitude, la mondialisation influence de manière considérable les organisations publiques et privées dans tous leurs domaines. Le management public n'en fait pas l'exception. En effet, plusieurs pratiques et modèles de gestion provenant du secteur privé ont été transposés à la sphère publique (New Public Management). L'objectif est de fournir des services de qualité et d'assurer plus de transparence dans les administrations publiques notamment dans les collectivités territoriales. L'objet de cette étude exploratoire considérée comme un prétest auprès de la commune de Safi au Maroc, est d'étudier les pratiques actuelles de management de la performance multidimensionnelle à travers l'intégration du tableau de bord Balanced Scorecard comme outils du contrôle de gestion pour améliorer et mesurer la performance avec des ICP. Les résultats démontrent que malgré la difficulté de l'implantation de ces pratiques essentiellement appliquées dans le secteur privé, elles peuvent avoir un effet positif sur le management de performance si un changement progressif est pratiqué.

Mots clés : Collectivités territoriales ; contrôle de gestion ; performance multidimensionnelle ; tableau de bord ; Gouvernance territoriale.

Abstract

In a turbulent context marked by uncertainty, globalization has a considerable influence on public and private organizations in all their fields. Public management is no exception. Indeed, several management practices and models from the private sector have been transposed to the public sphere (New Public Management). The objective is to provide quality services and ensure greater transparency in public administrations, particularly in local authorities. The purpose of this exploratory study considered as a pretest in the municipality of Safi in Morocco is to study the current practices of multidimensional performance management through the integration of the Balanced Scorecard as management control tools to improve and measure performance with KPI. The results showed that despite the difficulty of implementing these practices mainly applied in the private sector, they can have a positive effect on performance management if a gradual change is practiced.

Keywords : Local authorities ; management control ; multidimensional performance ; dashboard ; territorial governance.

Introduction

The economic and territorial dynamics have been evolving for centuries, but are rapidly changing in today's globalized society. Regional governance emerges as a new mode of collective regulation, corresponding to global challenges and stemming from the overflow of formal institutional systems to achieve a system where responsibilities are shared between the state and territorial institutions. At the conceptual level, regional governance is a process that aims both to address issues related to regional and territorial inequalities, to provide quality services, and to ensure greater transparency in public administrations. However, structural, organizational, and material dysfunctions hinder the achievement of these objectives and risk undermining the performance level of decentralized public administrations. To address these dysfunctions and achieve better management of public affairs, management models from the private sector have been transposed into the public sphere inspired by the New Public Management (NPM). This movement concerns almost all countries and localities. The crucial question then arises as to finding adequate management control systems that will enable the realization of this objective and ensure the steering of the performance of these organizations for better governance within the framework of a new local public management referred to as "rational". The deployment of performance concern in the organization is often reflected by the concern for building a tool that will serve to measure it and the judgment that will be made about it (Véran, 2008), but which requires first an analysis of practices and appropriate management control systems for the public sphere. What reliable tool, then, should be used to measure (evaluate) the performance of a territorial community? No indicator imposes itself clearly. The territorial environment is complex: the actors are numerous and their interests potentially contradictory, sometimes irrational. This observation creates a kind of circle of misunderstanding and uncertainty surrounding the performance of territorial communities. Based on the theory of contingency as a mediator of management and organizational development (which considers that the performance of organizations takes into account the influence of the environment and relativizes the effectiveness of a management mode and which is considered very crucial in the design, implementation, and operation of performance tools for local authorities), we will try in this work, to explore in an empirical study the model of performance management practiced and the tools necessary to improve it. This study will focus on the municipality of Safi, pre-test for a larger sample which will cover other national local authorities. We carried out a field survey using a semi-structured interview which lasted

between 25 min to 40 min with department managers and executives. Hence, our problematic is:

How can multidimensional performance be improved within territorial communities by adopting management control tools?

To address this problem, we will structure this article into three parts: The first part will be dedicated to performance management models and their measurement systems. The second part will focus on the Balanced Scorecard as a management control tool and key performance indicators. Lastly, the third part will shed light on the results and interpretations of our empirical research.

1. Multidimensional Performance: Model and Measurement Method

The evaluation of the performance of public administrations in general, and local authorities in particular, has become essential. It ensures that citizens benefit from high-quality services in exchange for the taxes they pay, while also enhancing the attractiveness of territories. Thus, adequate performance measurement is crucial for planning, monitoring, and control, as it ensures the effectiveness and efficiency of public action. To achieve this goal, various methods and tools have been developed. In this section, we will examine the existing literature on performance management models and measurement systems.

1.1. Performance Management Models

Performance management is often regarded as a means to enhance rationality in policy formulation and management (Van Dooren & Van de Walle, 2016), while also supporting effective governance at various levels. Performance management systems contribute to improved management by providing strategic direction, meaningful measures, clear objectives, and appropriate incentives. They also enhance accountability by providing data on government performance (Forsythe, 2001). However, several researchers (De Bruijn, 2002; Fryer et al., 2009; Van Thiel and Leeuw, 2002) have also highlighted the risks associated with performance management. These risks include deviant behaviors and increased internal bureaucracy, which challenge a "normative" approach to performance management. To address the challenges related to implementing such systems, such as the diversity of performance dimensions, regulatory constraints, organizational factors, and resource limitations, researchers have developed various interpretive frameworks (Wholey, 2002; Bouckaert & Halligan, 2007; Moynihan et al., 2011; Newcomer & Caudle, 2011; Lee Rhodes et al., 2012). The aim is to avoid a singular management pattern (Ohemeng, 2010) by including contextual factors (O'Toole & Meier, 2015). For this purpose, models have been

developed based on recurring characteristics of public management (Liguori et al., 2016; Pollitt & Bouckaert, 2011). These models refer to different combinations of values and administrative ideas (Pollitt & Bouckaert, 2011), which consequently translate into organizational routines and tools. Two theoretical typologies of performance management systems are thus considered: ideal types of performance management (Bouckaert & Halligan, 2007) and performance regimes (Jakobsen et al., 2017). In our work, we will primarily focus on the main characteristics of the first model, which will serve as a reference for our empirical study.

Is there an ideal performance management model?

According to Bouckaert and Halligan (2008), performance management involves measuring, integrating, and utilizing performance information. This "logical sequence of data collection, data integration into management systems, and finally, information implementation" (Van Dooren et al., 2015, p. 6) leads to an "information-decision" continuum. The assumption underlying this definition is that performance measurement should play a crucial role in its utilization, and it only becomes useful when directed towards management action. Based on these premises, Bouckaert and Halligan identified four performance management models: Performance Administration, Performance Management, Performance Leadership, and Performance Governance. These four models represent ideal types corresponding to the stage of development and sophistication of performance management.

Performance Administration: This model has a measurement system with limited breadth and depth. It focuses on administrative data and concerns inputs and processes, with limited use of performance information. It is primarily used for internal reporting purposes.

Management of performances: This model consists of several loosely connected management domains and applies to specific functions. It results in a variety of performance measurement practices that shape different managerial improvement strategies. It feeds these management functions with a varied set of performance information, resulting in different ways of integrating them, and consequently different ways of using them. Measurement encompasses inputs, processes, and outputs.

Performance Management: This model aims to achieve a coherent integration of measurement, incorporation, and utilization of performance. Legitimacy is added as a criterion for assessing a performance measurement system. The incorporation process relies on quality models and takes into account the need to match supply and demand. The use of

performance information involves systematic comparison of results for continuous improvement.

Performance Governance: Measurement is characterized by its breadth (including trust) and depth (extended to a systemic level). The level and degree of incorporation are highly dynamic. The use of performance information extends beyond the domains of management and policy, encompassing external stakeholders (such as citizens), with reflection on reporting and accountability. The following table summarizes the key points of the aforementioned "ideal types" and distinguishes their characteristics based on criteria of measurement, incorporation, and usage.

Tableau N°1 : Ideal Types of Performance Management

	Performance Administration	Management of Performances	Performance Management	Performance Governance
Measuring	Recording of administrative data Primarily inputs and processes	Specialized SMP	Hierarchical SMP	Consolidated SMP
Incorporating	Limited	Different systems for specific functions	Systematic internal integration	Systematic internal and external integration
Using	Limited to internal reporting	Disconnected from policy and management cycle	Coherent Complete Comprehensive	Societal usage

Source: Adapted from the Bouckaert and Halligan model.

To continuously improve management models suited to an ever-evolving environment, territorial institutions are encouraged to establish performance indicators that take into account the specificities of each territory, thereby enabling meaningful evaluations.

1.2. Multidimensional Performance Measurement

The development of a universal theory of performance measurement has been hindered by a high degree of fragmentation among researchers. Choong (2014) noted that despite a high level of academic and practical interest in performance measurement systems (PMS), there is disagreement on the definition of terms and descriptions, even for the most obvious ones. In management literature, one of the most cited definitions is that of Neely (2002), where performance measurement is considered as "the process of quantifying the effectiveness and

efficiency of an action". Similarly, Lebas (1995) defines performance as a system through which a company monitors its daily operations and evaluates whether objectives are achieved. However, Kagioglou et al. (2001) argued that performance measurement should be actions aimed at achieving an organization's strategic objectives. Furthermore, it is a management tool for assessing and understanding progress and gains achieved. Performance measurement has evolved since the 1860s and 1870s with simple goals to monitor and maintain organizational processes. Traditional performance measurement tools designed for the industrial era, focusing on financial measures and tangible assets, are no longer able to capture the changing nature of the current environment (Jusoh, et al., 2006). Therefore, researchers from various disciplines over the past two decades have made significant efforts in developing multidimensional performance measurement systems by combining multiple financial and non-financial performance indicators. The implementation of such a system is a key lever towards achieving increased organizational excellence. The choice of indicators integrating quantitative and qualitative variables must be relevant both for the activity being evaluated (what should be measured?) and in terms of feasibility in evaluation (what can be measured?). Indeed, the choice of inappropriate KPIs constitutes a risk that, in the absence of a relevant evaluation, can lead to decisions that are not adapted to the organization's capacity or environment. Public performance measurement is now recognized as a tool for continuous improvement based on critical elements of strategic planning, quality improvement programs, service excellence, budgeting systems, and outcomes. According to Behn (2003), public managers can use performance measurement to achieve eight management objectives. As part of their overall management strategy, public managers can use performance measurement to evaluate, monitor, budget, motivate, promote, celebrate, learn, and improve. This enhances accountability and, consequently, trust between public agencies and citizens.

Performance measurement involves systematically collecting data by observing and recording performance-related issues for a specific purpose. The simplest level of measurement is the mere administration of collected data. While these tools apply to all types of organizations, what about local governments?

2. Management control at the service of CT

The control of activities and the field of management control emerged during the industrialization phase of the late 19th and especially the early 20th century, with the primary objective of increasing efficiency and productivity. In recent approaches, management control

has become a performance analysis tool, specific to the objectives of the organization and the behaviors of participants (Alazard & Sépari, 2010). Thus, the implementation of management control in government administrations, especially local governments, has become a means of externally legitimizing its actions. This needs to justify the proper use of public funds requires the establishment of relevant tools integrating all aspects of performance, both financial and non-financial. To this end, we will examine key performance indicators as well as the role of the Balanced Scorecard dashboard (El Kezazy & Hilmi, 2023).

2.1. Key Performance Indicators

Performance measurement systems would make no sense if key performance indicators (KPIs) were not developed to track and measure progress. Toor, Ogunlana (2010) assert that performance measurement can be achieved by establishing KPIs that provide objective criteria for measuring the success of a project. KPIs represent a set of measures focused on the most critical aspects of organizational performance, essential for the current and future success of the organization (Parmenter, 2015).

Maté et al. (2017) adds that these measures are related to the organization's objectives, allowing corrective actions to be taken in case of deviations. To develop the indicators, local authorities should first identify program objectives and describe their designs (how they are supposed to work and what they are supposed to achieve). Then, considering the objectives and logic of the programs, identifying potential internal and external data sources is essential to assess their quality and relevance (El Kezazy & Hilmi, 2023).

In their quest to construct and improve KPIs, researchers and practitioners have developed several indicators applicable to private organizations operating in different sectors (Kagioglou et al., 2010; Chan, 2004; Luu et al., 2008; Ali, 2013). However, not all financial indicators are suitable for the specificities of local authorities, as outputs and attributions, as well as the absence of prices, hinder their quantification. In a more rigorous attempt to develop performance measurement indicators, we have tried to group in the following table the most relevant indicators for measuring multidimensional performance (El Kezazy & Hilmi, 2022).

Tableau N°2 : Performance measurement indicators

Performance dimension	Key performance indicators
<i>Quality</i>	<ul style="list-style-type: none"> – Service response time – Service reliability – Responsiveness to problems and meeting deadlines

<i>Finance</i>	<ul style="list-style-type: none"> – Financial management and Treasury – Profitability/Value for money – Financial stability and costs – Net present values (NPV)
<i>Learning and growth</i>	<ul style="list-style-type: none"> – Change management and innovation – Staff development programs – Staff competence – Number of training courses completed
<i>Internal Affairs</i>	<ul style="list-style-type: none"> – Effectiveness of task scheduling – Resource optimization/utilization – Team Focus on Goals and Objectives with Flexibility – Senior management commitment – Conflicts and disputes – Environmental impact assessment
<i>Other dimensions of the performance</i>	<ul style="list-style-type: none"> – Subcontractor performance – Risk management and resource optimization

Source: Authors

KPIs should be integrated into dashboards used by decision makers and should be able to generate a quantified value to indicate the level of performance considering single or multiple aspects (El Kezazy & al., 2024).

2.2. The Balanced Scorecard Dashboard

Since the introduction of the balanced scorecard concept in the early 1990s, researchers and practitioners have discussed its impact on managerial and organizational performance. It was designed following the inadequacies of traditional dashboards which only focused on the financial aspects of organizations.

Balanced scorecards have become very common since the appearance of the Balanced Scorecard by Kaplan and Norton (1992). These authors provided a broader view on performance in which they criticized financial reporting systems that are, by nature, retrospective. In other words, financial reports show the effectiveness of actions already taken. Their objective was therefore to set up a dashboard allowing organizations to have a vision of the future with an approach covering much more than financial results. The BSC

breaks down the mission and strategy into four perspectives, each considered important to the current and future success of the organization (Kaplan & Norton 1996):

- Financial perspective;
- Customer perspective;
- Internal business perspective; Insights
- Into innovation and learning.

Private and public sector organizations both seek to create value for stakeholders within their respective environments through the allocation of resources. However, there are fundamental differences in the nature of value, resources, environments, as well as strategies and their execution (Alford, 2000). Specifically, local authorities in the public sector have unique concerns that set them apart from the private sector. While the private sector typically focuses on profit maximization, local governments prioritize enhancing public welfare, which often involves not seeking profit maximization and having limited potential to generate revenue (Ramos et al., 2007; Ogawa & Tanahashi, 2008; Boland & Fowler, 2000).

Despite facing budgetary limitations, CTs (local authorities) are also mandated to enhance standards of service effectiveness and efficiency (Broadbent and Guthrie, 1992; Johnsen, 2001). Achieving alignment and formulating a strategic plan necessitates considering the distinctions between the public and private sectors, as outlined by Kaplan and Norton's perspectives categorized in the table below:

Tableau N°3 : Differences in public and private sector BSC perspectives

Outlook	Public sector	Private sector
Clients	<ul style="list-style-type: none"> - Public administration is focused on this perspective. - It occupies the first place in the BSC structure. 	<ul style="list-style-type: none"> - It is the main source for the organization to achieve its objectives. - It occupies the second position in the BSC structure.
Finance	<ul style="list-style-type: none"> - It is a means to achieve the main goal. - It represents the budget in which the organization 	<ul style="list-style-type: none"> - This is the main goal of the organization. - It seeks to maximize shareholder value.

operates.

	- It occupies the lowest level of the BSC structure, and provides resources for the entire organization.	- It occupies the first place in the BSC structure
Internal processes	- It creates value and customer satisfaction. - Operational efficiency relies on the alignment of these processes.	- It increases customer value, with the ultimate goal of improving financial performance.
Learning and growth	- It determines process improvement, efficient use of financial resources, increasing customer satisfaction.	- It conditions process improvement, value creation, and financial performance (income).

Source: P. Mendes et al., 2012

The implementation of the Balanced Scorecard (BSC) in the public sector involves a substantial transformation process and is not a quick fix (Kaplan & Norton, 2004). The potential and effectiveness of adopting the BSC in territorial institutions depend on the motivation, agreement, and involvement of all stakeholders (Freeman, 1984; Savage et al., 1991; Rowley, 1997; Mitchell et al., 1997; Bourne and Walker, 2005).

3. Research methodology and results

In Morocco, the creation of seven administrative regions in 1971 was orchestrated by considerations of stability in the country. The preeminence of political and security concerns has driven the regional growth of the state. The questioning of the role of the regions was strongly discussed from the beginning of the 1980s. The constitution of the region as a local authority, endowed with legal personality and financial autonomy by the 1996 constitution, broadened the theoretical field regional skills. Currently, Morocco has a new territorial division and now has 12 regions according to Decree number 2.15.10 of February 20, 2015. This division has made it possible to improve territorial attractiveness through the promotion of the specificities of each region. However, the question of their performance still persists. To address what performance can cover, it is proposed to question the practices likely to improve it and the criteria allowing it to be judged by analyzing the role of the BSC as management tools. This problem leads us to the following research questions:

- What are the performance management practices in the municipality of Safi?

- What performance management approach does the municipality of Safi adopt?
- How the integration of a management tool will make it possible to evaluate and improve the multidimensional performance?

3.1. Research methodology

In order to carry out this work, we saw appropriate to implement a descriptive study, with the method of expert interviews which, according to Evrard, Roux et al. (2000) is recommended "when the fields of investigation are new and/ or complex", to the extent that we will be led to identify the variables and performance factors of local authorities.

For the foundation and success of any empirical study, the data collection stage is of crucial importance. To achieve this end, we carried out a field investigation in the "Commune of Safi" using a semi-structured interview with stakeholders from the latter (service managers and executives). The choice of the city of Safi acts as an intermediate level between the local and the regional. It is also a territorial collectivity intervening between the northern and southern provinces of the kingdom. It is finally a mid-range city bringing together maritime access and the cultural economy. In addition to that, my work at the court in the same city, reduce the complexity to access to the data. Thus, we carried out a field survey using a semi-structured interview which lasted between 25 min to 40 min with department managers and executives. The interview guide was designed in two parts only with closed and open questions to capture the attention of the interviewees and facilitate the information collection stage. A first part, dedicated to questions on the characteristics and performance approaches implemented, and a second part devoted to examining the type of dashboard used with the verification of the possibility of implementing the BSC. Following the interviews carried out with the various executives and managers of the municipality of Safi and the investigations accomplished at the level of the General Directorate of Territorial Communities (DGCT) we tried to deduce answers to our research questions cited above concerning the practices current and the method of performance management applied.

- Performance management method and performance measurement practice

The municipality of Safi essentially processes financial information through integrated management of revenue and expenditure; qualitative information is neglected. Collection is done in a traditional manner, organized in tables for internal use with a reporting and not management perspective. Thus, we can deduce that according to the classification of

Bouckeart and Halligan the mode of performance management existing in this municipality is performance administration.

Our investigation into the municipality led us to investigate the structuring programs and projects deployed with the aim of supporting the municipalities in the implementation of the provisions of organic law no. 113.14 relating thereto, and in particular those which correspond to the surrender accounts, participatory democracy, good governance and transparency and improving the quality of service provided to citizens.

Thus, we found that the Ministry of the Interior, General Inspectorate of Territorial Administration (IGAT) and the General Directorate of Territorial Communities (DGCT) in partnership with the World Bank, have launched a Support Program for Improvement of the Performance of Municipalities (PAPC) in 2019. This program designed as an experimental test (of which only the results for the year 2020 have been published) with target municipalities to make them aware of its importance and introduce all its components into a results-oriented perspective.

The participation of municipalities in the performance evaluation is based on five mandatory minimum conditions (CMO) which correspond to compliance with certain legal and regulatory provisions, namely:

- **CMO1:** Publications of financial and accounting statements;
- **CMO2:** Annual evaluation of the execution of the Municipal Action Plan (PAC);
- **CMO3:** Three-year programming is up to date and has been attached to the budget;
- **CMO4:** Publication of the forecast market program;
- **CMO5:** The IECAG (Equity, Equal Opportunities and Gender Approach Body) is operational and holds regular meetings.

The evaluation is carried out by 24 performance indicators (IDP) divided into 06 themes, namely: Governance and Transparency, expenditure management, resource management, human resources, environmental and social management and quality of services provided to citizens. According to the results of the evaluation for the year 2020, the municipality of Safi was able to satisfy the first 4 conditions and achieve a score of 39.06.

The constraint that opposes the generalization of the application of this program to all municipalities in Morocco is non-compliance with the minimum conditions. To remedy this, the implementation of management tools is necessary. It is in this sense that we proposed to the Head of the Financial Affairs Division and Interim General Director of the service to authorize us to implement the TBS for better compliance with the new rules and requirements.

- Test of implementation of TBS in the municipality of Safi

Trying to implement the dashboard in all services with coordination of division heads was almost impossible, given that civil servants do not all have the technical qualifications necessary to ensure the application and monitoring of the BSC.

On the other hand, the existence of an audit unit was of great use to us insofar as communication was more fluid. The role of this unit is to monitor the application of calls for tender according to the rules of the art and the control of market inputs and outputs using a traditional dashboard. The results of our study on the possibility of implementing the BSC led us to the following conclusions:

- The Balanced Scorecard is not known as a type of management dashboard to all civil servants. Only 7% know it but have never put it into practice.
- For the impact of the implementation, all the participants, after having explained its role, confirmed that a BSC will bring improvements in management and compliance with standards to participate in municipal evaluation programs.
- The involvement of human capital is an important point in such an approach. So, an upgrade of the training procedure by the responsible ministry is essential. That said, the use of management tools and adaptation to new programs and laws require a progressive change in internal practices for development.
- Absence of procedure manual which is considered as a management tool for planning and training to facilitate the application of procedures and therefore measure performance.

Through our exploratory study, we deduced that despite the efforts of the State in implementing laws and programs to improve the performance of local authorities, regulatory and human constraints hinder their smooth running.

However, harmonization between the law, procedures, citizens and politics is essential. Additionally, BSC design and implementation involves planning and scheduling.

To achieve a stable management system, it takes approximately 30 months. According to Prieto et al. (2006), this represents a dynamic period during which an analysis of the organizational process must be carried out regularly.

Conclusion

It is clear from this article that, as part of the good governance approach, local authorities have changed their routines and management styles, thus moving away from traditional models through the adaptation of the principles of NPM. In addition, the establishment of management tools for better performance measurement has become a major concern for all local stakeholders. It not only makes it possible to achieve the effectiveness and efficiency of public actions, but also to provide quality public services to citizens. Thus, the aim of the article is to examine through an exploratory study the current practices in terms of performance management within the municipality of Safi and try to integrate the TBS as a management control tool to evaluate multidimensional performance. Finally, it should be noted that performance administration is the most frequent management mode within all municipalities in Morocco, because they have not yet arrived at the adoption of management control in all its dimensions, whether technical (quantitative approach to cost) or social (qualitative approach to organizational performance) which differs according to the specificities of each. The transformation of management control necessitates the adoption of more sophisticated technologies that offer a multifaceted perspective which is virtually absent in the majority of local authorities in Morocco, the object of the rest of our research. This imperative finds its response in the Balanced Scorecard, a holistic instrument enabling a thorough evaluation of organizational performance through four key dimensions: internal processes, learning and innovation, customer engagement, and financial results.

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